(DTAC), income from capital gains on sale/purchase of shares is taxable in the country of residence of the investor and this benefit is available to residents of both the countries. As such, benefits availed by residents of Mauritius under the Treaty do not amount to denial of legitimate revenue to India.

(c) and (d) No, Sir. However steps have already been taken to ensure effective exchange of information to prevent abuse of Indo-Mauritius DTAC.

Misappropriation of funds for population control

†45. SHRIMATI SAVITA SHARDA: Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:

(a) whether Government are aware that the financial assistance provided by Government to States for population control is being misappropriated;

(b) if so, the details thereof;

(c) whether Government propose to take any action against such States; and

(d) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE AND COMPANY AFFAIRS (SHRI ANANDRAO VITHOBA ADSUL): (a) The Ministry of Health and Family Welfare provides financial assistance to the State Governments for Population Control. Ministry of Finance provides Central assistance to State Governments under State Plan. For propriety of utilization of the financial assistance, the State Governments are responsible to their respective State Legislatures.

(b) to (d) does not arise.

Seizure of heroin in Madurai

46. DR. AKHILESH DAS: Will the Minister of FINANCE AND COMPANY AFFAIRS be pleased to state:

†Original notice of the question was received in Hindi.